

**COUNTY OF YORK, VIRGINIA**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**All Governmental Fund Types and Discretely Presented Component Unit**  
**Year Ended June 30, 2001**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total (Memorandum Only) Primary Government</u>	<u>Discretely Presented Component Unit School Board</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
Revenues:							
General property taxes	\$ 50,721,066	\$ -	\$ -	\$ -	\$ 50,721,066	\$ -	\$ 50,721,066
Other local taxes	16,314,813	-	-	-	16,314,813	-	16,314,813
Intergovernmental revenues:							
From the Commonwealth of Virginia	4,484,358	827,513	-	493,095	5,804,966	39,061,823	44,866,789
From the Federal government	167,939	2,698,995	-	-	2,866,934	9,573,565	12,440,499
From the local government	-	86,267	-	-	86,267	-	86,267
Permits, privilege fees and regulatory licenses	581,587	-	-	-	581,587	-	581,587
Fines and forfeitures	113,355	-	-	-	113,355	-	113,355
Revenues from use of money and property	2,021,929	7,380	963	534,372	2,564,644	891,193	3,455,837
Charges for services	660,703	40,803	-	-	701,506	2,253,176	2,954,682
Miscellaneous	274,619	12,551	-	29,523	316,693	122,993	439,686
Recovered costs	155,513	-	-	85,700	241,213	-	241,213
Total revenues	<u>75,495,882</u>	<u>3,673,509</u>	<u>963</u>	<u>1,142,690</u>	<u>80,313,044</u>	<u>51,902,750</u>	<u>132,215,794</u>
Expenditures:							
Current:							
General government	1,445,872	-	-	-	1,445,872	-	1,445,872
Judicial services	1,754,639	-	-	-	1,754,639	-	1,754,639
Public safety	13,867,702	-	-	-	13,867,702	-	13,867,702
Environmental and development services	2,069,455	-	-	-	2,069,455	-	2,069,455
Financial and management services	5,454,953	-	-	-	5,454,953	-	5,454,953
Education and educational services	1,774,025	-	-	-	1,774,025	74,285,711	76,059,736
Human services	998,812	4,749,034	-	-	5,747,846	-	5,747,846
General services	3,892,482	-	-	-	3,892,482	-	3,892,482
Community services	2,091,819	-	-	-	2,091,819	-	2,091,819
Non-departmental	613,848	-	-	-	613,848	-	613,848
Capital projects	844,912	-	-	2,953,865	3,798,777	6,222,336	10,021,113
Debt service:							
Principal retirement	151,198	4,118	3,139,614	-	3,294,930	97,000	3,391,930
Interest and fiscal charges	22,753	810	2,949,271	-	2,972,834	34,128	3,006,962
Total expenditures	<u>34,982,470</u>	<u>4,753,962</u>	<u>6,088,885</u>	<u>2,953,865</u>	<u>48,779,182</u>	<u>80,639,175</u>	<u>129,418,357</u>
Other financing sources (uses):							
Proceeds from capital leases	121,800	-	-	-	121,800	-	121,800
Operating transfers in	-	1,100,508	5,694,429	5,639,464	12,434,401	-	12,434,401
Transfers in from primary government	-	-	-	-	-	29,775,529	29,775,529
Transfers in from component unit	1,656,212	-	393,529	-	2,049,741	-	2,049,741
Operating transfers out	(14,767,587)	-	-	-	(14,767,587)	-	(14,767,587)
Transfers out to primary government	-	-	-	-	-	(2,049,741)	(2,049,741)
Transfers out to component units	(28,144,079)	-	-	(1,703,000)	(29,847,079)	-	(29,847,079)
Net other financing sources (uses)	<u>(41,133,654)</u>	<u>1,100,508</u>	<u>6,087,958</u>	<u>3,936,464</u>	<u>(30,008,724)</u>	<u>27,725,788</u>	<u>(2,282,936)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(620,242)	20,055	36	2,125,289	1,525,138	(1,010,637)	514,501
Fund balances, beginning of year	29,740,091	144,243	1,083	9,615,014	39,500,431	9,031,927	48,532,358
Fund balances, end of year	<u>\$ 29,119,849</u>	<u>\$ 164,298</u>	<u>\$ 1,119</u>	<u>\$ 11,740,303</u>	<u>\$ 41,025,569</u>	<u>\$ 8,021,290</u>	<u>\$ 49,046,859</u>

The accompanying notes are an integral part of the financial statements.